NEW SECTION. ADDITIONAL TAX--CASH RESERVE FUND. In addition to the tax authorized under section 280A.17, the board of directors of an area school may certify for levy by March 15, 1982 and March 15, 1983, a tax on taxable property in the merged area at rates that will provide total revenues for the two years equal to five percent of the area school's general fund expenditures for the fiscal year ending June 30, 1980 in order to provide a cash reserve for that area school. As nearly as possible, one-half the revenue for the cash reserve fund shall be collected during each year.

The revenues derived from the levies shall be placed in a separate cash reserve fund. Moneys from the cash reserve fund shall only be used to alleviate temporary cash shortages. If moneys from the cash reserve fund are used to alleviate a temporary cash shortage, the cash reserve fund shall be reimbursed immediately from the general fund of the area school as funds in the general fund become available, but in no case later than June 30 of the current fiscal year, to repay the funds taken from the cash reserve fund.

Approved June 14, 1981

## CHAPTER 89 SCHOOL ATTENDANCE OUTSIDE OF STATE S. F. 469

AN ACT relating to tuition payments for attendance of certain Iowa pupils in public schools outside the state.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 282.8, Code 1981, is amended to read as follows:

282.8 ATTENDING SCHOOL OUTSIDE STATE. The beard boards of directors of school districts located near the state boundaries may designate a-seheel-ex schools of equivalent standing across the state line for attendance of both elementary and high school pupils when the public school in the adjoining state is nearer than any appropriate public school in his a pupil's district of residence or in Iowa7-as-previded-in-section-282-17. Distance shall be measured by the nearest traveled public road. Arrangements shall be subject to reciprocal agreements made between the state-superintendent-of-public instruction chief state school officers of the respective states subject--to statutory--limitations--as--to--tuition--and-transportation. Notwithstanding section 282.1, arrangements between districts pursuant to the reciprocal agreements made under this section shall establish tuition and transportation fees in an amount acceptable to the affected boards, but the tuition and transportation fees shall not be less than the lower average cost per pupil for the previous school year of the two affected school districts. For the purpose of this section average cost per pupil for the previous school year is determined by dividing the district's operating expenditures for the previous school year by the number of children enrolled in the district on the second Friday of September of the previous school year. A person attending school in another state shall continue to be treated as a pupil of the district of his residence in the apportionment of the current school fund and the payment of state aid.

Sec. 2. Section 282.17, Code 1981, is amended to read as follows:

282.17 HIGH SCHOOL OUTSIDE HOME DISTRICT. Any person of school age who is a resident of a school corporation which does not offer a four-year high school course, and who has completed the course as approved by the department of public instruction for such the corporation, shall-be-permitted-to may attend any public high school in the state approved in like manner that will receive him,--er-may-attend-any-public-high-school-of-equivalent-standing-in an-adjoining-state,-if-said-school-in-the-adjoining-state-be--nearer-to--the pupil's--residence-than-any-approved-public-high-school-in-the-state-of-lowar but-ne-beard-shall-pay-tuition-to-a-high-school-outside-the-state-for--pupils whose--actual--residence--is--nearer--to-an-approved-high-school-in-lowa-when measured-by-the-nearest-traveled-public-read the person.

Approved April 30, 1981

## CHAPTER 90 FOSTER CARE CHILDREN SCHOOLING S. F. 468

AN ACT relating to the payment of tuition and transportation costs of certain children receiving foster care.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Chapter 282, Code 1981, is amended by adding the following new section:

<u>NEW SECTION</u>. A child who is living in a licensed child foster care facility as defined in section 237.1 in this state which is located in a school district other than the school district in which the child resided before receiving foster care may enroll in and attend an approved school in the school district in which the child is living. If a child does not require special education and was not counted in the basic enrollment of a school district for a budget year under section 442.4, the tuition and transportation, when required by law, shall be paid by the treasurer of state from funds in the state treasury not otherwise appropriated, and upon warrants drawn by the state comptroller upon requisition of the superintendent of public instruction.